



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P.O. BOX 119
HONOLULU, HAWAII 96810-0119

JUL 28 2009

COMPTROLLER'S MEMORANDUM NO. 2009-18

TO: Heads of Departments

SUBJECT: Audit Examination for Fiscal 2009

This memorandum is to give notice that the State of Hawaii's auditors for fiscal 2009, Deloitte & Touche LLP will begin examination procedures in connection with the annual audit of the State's accounting records and financial statements. As in the past, the audit will include examining the state's records, transactions, and information application processing systems. They will therefore be contacting staff in the various departments and agencies for assistance as needed.

The usual cooperation and helpfulness of your staff in this audit effort will be appreciated. If any staff-level contact needs to be made with our accounting staff regarding this matter, your staff may call Mr. Glenn Miyashiro at 586-0599.

A handwritten signature in cursive script, reading "Russ K. Saito".

RUSS K. SAITO
State Comptroller

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AND GENERAL SERVICES